U.S. Government Standard General Ledger Summary of Changes

Section	Item Changed	Change
I/II	SGL Account/Defin	ition:
	1195	Revise definition
	1330	Revise title and definition
	1830	Revise title and definition
	1839	Revise title and definition
	2150	Revise title and definition
	2213	Revise definition
	2215	Revise definition
	2290	Revise definition
	2690	Revise definition
	2920	Revise definition
	2995	Revise title and definition
	3105	
	0100	"Note: Account 3105 is proposed for deletion from the SGL Chart of Accounts for fiscal
		2002. The transactions for recording canceled payables have been revised and no longer include this account." Comment added to the account definition.
	4157	New SGL account
	4158	New SGL account
	4165	Revise title and definition
	4166	New SGL account
	4167	New SGL account
	4175	Revise title and definition
	4176	Revise title and definition
	4221	Revise definition
	4222	Revise definition
	4287	Revise definition
	4394	New SGL account
	4395	Revise definition
	4397	New SGL account
	4398	New SGL account
	4831	Revise title
	4881	Revise normal balance to "Credit"
	5755	Revise definition
	5765	Revise definition
		Revise definition
	6100	
	6400 6710	Revise definition Revise definition
	6800 6850	Revise definition
		New SGL account
	6900 8065	Revise definition Revise normal balance to "Debit"
111	SCI Tuence diene	
III	SGL Transactions:	Delete Condit 4170 4100: Add Condit 4200
	A106	Delete Credit 4170, 4190; Add Credit 4396
	A108	Delete Debit 4170, 4190, dr/cr pair 4150/4396; Add Debit 4150
	A124	Delete transaction
	A127	New transaction
	A129	New transaction
	A138	Delete Credit 4620; Add Credit 4630
III	SGL Transactions (cont'd):	
	A140	Delete Credit 4620; Add Credit 4630
T/I 62 00 01		i April 2000

SUMMARY OF CHANGES

Al	Section	Item Changed	Change
A186 New transaction description A190 New transaction description A192 New transaction description A192 New transaction description A194 New transaction description A196 New transaction description A202 Delete transaction A204 New transaction description A204 New transaction description A206 Delete transaction A208 Delete transaction A208 Delete transaction A210 Delete transaction A211 Revise description; Add comment; Add Credit 4176 and Debit 5765; Delete Debit 3100 A214 Revise description; Add comment, Credit 4176 and Debit 5765; Delete Debit 3100 A214 Revise description; Add comment, Add Debit 4176 and Credit 5755; Delete Credit 3100 A218 Revise description; Add comment; Add Debit 4176 and Credit 5755; Delete Credit 3100 A219 New description; Add comment; Add Debit 4176 and Credit 5755; Delete Credit 3100 A219 New description; New comment; Add Debit 4176 and Credit 5755 A221 Delete Transaction A223 New transaction A225 New transaction A225 New transaction A226 Add Debit 5765 and Credit 4176; Delete Credit 4175 A228 Add Debit 4176 and Credit 5755; Delete Debit 4175 A330 Add Credit 4176 and Credit 5755 A331 Add Credit 4176 and Credit 5755; Revise comment, Delete Credit 4175 A330 Add Credit 4176 and Credit 5755; Revise comment, Delete Credit 4175 A234 Add Debit 4176 and Credit 5755; Revise comment, Delete Credit 4175 A235 Add Debit 4176 and Credit 5755; Revise comment, Delete Credit 4175 A240 Add Debit 4176 and Credit 5755; Delete Debit 4175 and Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Debit 3100 A241 Add Credit 4176 and Credit 5755 A242 Add Credit 4176 and Credit 5755 A243 Add Credit 4176 and Credit 5755 A244 Add comment and Debit 5765 A255 Add Comment and Credit 5755 A250 Add comment and Credit 5755 A251 Add Comment and Credit 5755 A252 Add comment and Debit 5765 A253 Add Comment and Credit 5755 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A266 Add comment and Debit 5765 A259 Add comment and Debit 5765 A250 Add comment and Debit 5765 A251 A			
A188 New transaction description A190 New transaction description A191 New transaction description A194 New transaction description A196 New transaction description A202 Delete transaction A200 Delete transaction A204 New transaction description and origin; Delete Credit 4510, 4620; A206 Delete transaction A206 Delete transaction A210 Delete transaction A2110 Pelete transaction A2110 Pelete transaction A212 Revise description; Add comment; Add Credit 4176 and Debit 5765; Delete Debit 3100 A214 Revise description; Add comment, Credit 4176 and Debit 5765 A216 Delete transaction A217 New transaction A218 Revise description; Add comment; Add Debit 4176 and Credit 5755; Delete Credit 3100 A219 New description and comment; Add Debit 4167; Add Credit 1330, 4166; Delete Termination A220 Revise description; New comment; Add Debit 4176 and Credit 5755 A220 Revise description; New comment; Add Debit 4176 and Credit 5755 A221 Delete transaction A2223 New transaction A223 New transaction A224 Add Debit 4176 and Credit 5755; Delete Debit 4175 A228 Add Debit 4176 and Credit 5755; Delete Debit 4175 A230 Add Credit 4176 and Debit 5765 A231 Add Debit 4176 and Debit 5765 A232 Add Debit 4176 and Debit 5765; Revise comment, Delete Credit 4175 Add Debit 4176 and Debit 5765; Revise comment, Delete Debit 4175 and Debit 4176 and Debit 5755; Delete Debit 4175 and Debit 4176 and Credit 5755; Delete Debit 3100 A236 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Debit 4176 and Credit 5755 A248 Add Credit 4176 and Credit 5755 A254 Add Comment and Credit 5755 A255 Add comment and Credit 5755 A256 Add comment and Credit 5755 A257 Add comment and Credit 5755 A258 Add comment and Credit 5755 A259 Add comment and Credit 5755 A250 Add comment and Credit 5755 A251 Add comment and Credit 5755 A252 Add comment and Credit 5755 A253 Add comment and Credit 5755 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" Revise description B100 New description and comment B120 New description and comment and Debit			
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A226 Add Debit 5765 and Credit 4176; Delete Credit 4175 A228 Add Debit 4176 and Credit 5755; Delete Debit 4175 A230 Add Credit 4176 and Debit 5765 A232 Add Debit 4176 and Credit 5755 A234 Add Credit 4176 and Debit 5765; Revise comment, Delete Credit 4175 and Debit 3100 A236 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Debit 5765 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description and comment B104 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 New description; Delete comment and Debit 2530 B121 New description; Delete comment and Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A223	New transaction
Add Debit 4176 and Credit 5755; Delete Debit 4175 A230 Add Credit 4176 and Debit 5765 A232 Add Debit 4176 and Credit 5755 A234 Add Credit 4176 and Debit 5765; Revise comment, Delete Credit 4175 and Debit 3100 A236 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A254 Add comment and Debit 5765 A250 Add comment and Debit 5765 A251 Add comment and Debit 5765 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A225	New transaction
Add Credit 4176 and Debit 5765 A232 Add Debit 4176 and Credit 5755 A234 Add Credit 4176 and Debit 5765; Revise comment, Delete Credit 4175 and Debit 3100 A236 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A226	Add Debit 5765 and Credit 4176; Delete Credit 4175
A232 Add Debit 4176 and Credit 5755 A234 Add Credit 4176 and Debit 5765; Revise comment, Delete Credit 4175 and Debit 3100 A236 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A228	Add Debit 4176 and Credit 5755; Delete Debit 4175
A234 Add Credit 4176 and Debit 5765; Revise comment, Delete Credit 4175 and Debit 3100 A236 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A230	Add Credit 4176 and Debit 5765
Add Debit 3100 Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Debit 5765 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A232	Add Debit 4176 and Credit 5755
Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A234	
Credit 3100 A238 Add Debit 5765 and Credit 4176; Delete Debit 3100 A240 Add Debit 4176 and Credit 5755; Delete Credit 3100 A246 Add comment and Credit 5755 A248 Add comment and Debit 5765 A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A236	
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A248 Add comment and Debit 5765 A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A240	Add Debit 4176 and Credit 5755; Delete Credit 3100
A250 Add comment and Credit 5755 A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A246	Add comment and Credit 5755
A252 Add comment and Debit 5765 A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A248	Add comment and Debit 5765
A254 Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid" A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A250	Add comment and Credit 5755
A255 Revise description A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A252	Add comment and Debit 5765
A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A254	Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid"
A304 Revise description B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A255	Revise description
B104 New description and comment B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		A304	<u>-</u>
B120 New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530 B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		B104	New description and comment
B121 New description; Delete comment and Debit 2530 B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		B120	New description; Add "4620" to the comment and Debit 2110;
B126 Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119		B121	
			Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398
		B129	

III SGL Transactions (cont'd):

B136	Revise description; New comment
B308	Moved to "D" section - TC-D132

SUMMARY OF CHANGES

Castian	Itam Changad	Change
Section	Item Changed	Change
	B310	Moved to "D" section - TC-D134; Revise comment
	B312	Delete transaction
	B314	Revise description; New Comment; Delete Debit 3105; Add Debit 6100
	B316	New description and comment; Add Credit 6800; Delete Credit 3310
	B318	Add Credit 2110, 2140
	B324	Revise comment; Add Credit 2995; Delete Credit 2190, 2225
	B326	New transaction
	B336	Delete transaction
	B344	New transaction
	B346	Delete transaction
	C110	Add Credit 1320
	C114	Delete transaction
	C118	New comment; Add Credit 2180
	C124	Add Credit 4394
	C126	Revise description; Credit 2180
	C128	Delete transaction
	C130	Add Credit 1310
	C136	Add Debit 6790, Credit 6100; Revise transaction origin
	C166	New description and comment
	C188	New transaction
	C214	Revise description; Revise comment
	C215	New transaction
	C216	New transaction
	C217	New transaction
	C228	New transaction
	C302	Add 4114 to the description, Debit 4114 and Credit 4394; Delete 4119 from
		the description and Debit 4119
	C304	Add 4114 to the description, Debit 4394 and Credit 4114; Delete 4119 from
		the description and Credit 4119
	C306	Add 4114 to the description, Debit 4114 and Credit 4394; Delete 4119 from
		the description and Debit 4119
	C308	Add 4114 to the description, Debit 4394 and Credit 4114; Delete 4119 from
		the description and Credit 4119
	C320	Revise description; Add Debit 7210 and Credit 7110; Delete Debit
		7290 and Credit 7190
	C322	New comment; Add "or gain" to the description, Debit 7210 and Credit
		7110; Delete Debit 7290 and Credit 7190
	C324	Revise description; Add Debit 4114, 7210 and Credit 4394, 4450, 7110;
		Delete Debit 4119, 7290 and Credit 7190
	C326	Delete Debit 4119, 7290 and Credit 7190
	C336	New transaction origin and Debits and Credits
	C338	Delete transaction
	D118	New transaction
	D120	New transaction
	D122	New transaction
	D124	New transaction
	D126	New transaction
	D128	New transaction
	D130	New transaction
	D132	Formerly TC-B308
	D134	Formerly TC-B310
III	SGL Transactions (cont'	·
	D226	New transaction
	D516	New transaction
	D608	Delete transaction
	F102	Revise description

Section	Item Changed	Change
	F104	Revise description; Delete Debit 4165
	F106	Revise comment
	F107	New transaction
	F110	Revise comment
	F112	New comment; Add Credit 4165
	F116	Revise comment
	F124	New comment
	F126	New transaction
	F128	New transaction
	F130	New transaction
	F202	Delete transaction
	F204	Add Debit 4167 and Credit 4167
	F210	Revise description
	F212	Revise description
	F215	New transaction
	F226	Correct - title for 4831 "Unexpended Obligations, Transferred - Unpaid"
	F227	Correct - title for 4831 "Unexpended Obligations, Transferred - Unpaid"
		F S F
\mathbf{V}	Crosswalks to Standard	External Reports:
	Fiscal 2000 Balance She	
	Line 1A	Add "If using the optional balance" statement
	Line 1B	Add "If using the optional balance" statement
	Line 4A	Add "If using the optional balance" statement
	Line 4B	Add "If using the optional balance" statement
	Column Heading	Change "Funded/Unfunded" to "Covered/Not Covered"
	Line 1A3	Add "Related to accounts receivable" in the AIR column for SGL accounts 1340, 1349, 1360, 1369
	Line 4B6	Separate line for benefits due and payable; OMB Form and Content 1/7/00, for SGL account 2160; Remove all other SGL accounts
	Line 4B7	New line containing SGL accounts removed from 4B6 above
	Line 4C	New calculation "(4A54B7)"
	Line 5A4	Delete SGL account 2130
	Line 5B5	Delete SGL account 2130; New line for SGL account 2160
	Line 5B6	New line for SGL account 2130
	Line 5C	New calculation "(5A55B6)"
	Line 7	Delete SGL account 3105
	Fiscal 2000 Statement of	Net Cost
	Line 1A1	Delete SGL account 7600
	Line 1A2	Delete SGL account 7600; Add SGL account 6800
	Line 1B2	Add SGL account 6800
	Line 2	Add SGL account 6800
	Line 1A1	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
	Line 1A2	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
	Line 1B1	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
	Line 1B2	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
	Line 2	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
	Line 4	Delete "Deferred Maintenance (Note Reference)"
V	Crosswalls to Standard	External Departs (cont'd):

V Crosswalks to Standard External Reports (cont'd):

Fiscal 2000 Statement of Changes in Net Position

Line 2G Add SGL accounts 7110 and 7210 and "Nonexchange" in the AIR

Fiscal 2000 Statement of Budgetary Resources

Line 1A Add "Debit balances only" to SGL account 4391 AIR;

Section	Item Changed	Change
<u>Beetion</u>	nem changea	Delete SGL account 4392
	Line 1B	Delete SGL account 4392
	Line 1C	Delete SGL account 4392
	Line 2A	Delete SGL account 4395 from "Should equal"; Add "Pre B SGL account
		4395 to the calculation section; Change "Should equal" to "OR"
	Line 4B	Add "B" in column "Trial Bal" to read "E-B" for SGL account 4395
	Line 4C2	Add "Pre E 4392
	Line 4C4	Add SGL account 4391and "Credit balances only" to the AIR
	Line 7A2	New AIR
	Line 8A	Delete SGL account 4590
	Fiscal 2000 Statement of Financing	
	Line 1F	Add SGL accounts 5100, 5109, 5200, 5209, 5319, 5320, 5329; Revise
		comment
	Line 2C1	Revise comment
	Line 2C3	Revise comment
	Line 2D	Add highlighting to draw attention to optional "OR" methods of reporting;
		Add SGL account 2170
	Line 2G	Add SGL account 5600
	Line 3A	Add SGL account 1613
	Line 3E	Add SGL account 6790
	Line 4	Add highlighting to draw attention to optional "OR" methods of reporting;
		Add SGL account 2170
	Line 5	Delete comment; Add note
	Fiscal 2000 Statement of Custodial Activity	
	Line 1B	Add "Increase/Decrease" to AIR for SGL accounts 1340, 1349, 1360, 1369,
		1310, 1319, 1340, 1349
	Line 5	Add SGL account 2980 and "Note: If the balance of account 5990"
	Line 6	Add "optional" method of reporting; SGL account 2980
	Line 8	Add calculation if optional method is used
	Line 9	Add calculation if optional method is used

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